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Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2004 Missouri individual income tax return if you:

- Are a one income filer (have income from one spouse—if married, or are single);
- Were a Missouri resident, nonresident, or part-year resident with *Missouri income only*;
- Claim the standard or itemized deductions; and
- Do not have any tax credits or modifications to your income.

You **CANNOT USE** this tax book if one or more of the following special filing situations apply:

- You are filing an amended return;
- You and your spouse both have income;
- You have income from another state;
- You have military pay that is not taxable to Missouri;
- You have a net operating loss;
- You have any of the following Missouri modifications:
 - a. Positive or negative adjustments from partnerships, fiduciaries, S corporations, or other sources;
 - b. Nonqualified distribution received from the Missouri

- Savings for Tuition Program (MO\$T) and/or Missouri Higher Education Deposit Program;
- c. Exempt contributions made to or earnings from the Missouri Savings for Tuition Program (MO\$T) and/or Missouri Higher Education Deposit Program;
- d. Interest from federal exempt obligations;
- e. Interest from state and local obligations;
- f. Capital gain exclusion; and/or
- g. Negative bonus depreciation adjustments.
- You are claiming:
 - a. Pension exemption;
 - b. Miscellaneous tax credits (Form MO-TC);
 - c. Property tax credit (Form MO-PTC or Form MO-PTS);
 - d. Credit made with the filing of a Form MO-60, Application for Extension of Time to File;
 - e. A deduction for other federal tax (from Federal Form 1040, Lines 44, 46, and 59 and any recapture taxes included on Line 62); and/or
 - f. A deduction for dependents age 65 or older.
- You owe a penalty for underpayment of estimated tax;
- You owe tax on a lump sum distribution included on your Federal Form 1040, Line 43;
- You owe recapture tax on low income housing credit; or
- You are a fiscal year filer.

Do You Have the Wrong Tax Book?

If you do not qualify to use this short form, you may still qualify to use another short form. Visit our web site at www.dor.mo.gov/tax to select the easiest form.

To Obtain Forms:

- Access www.dor.mo.gov/tax.
- Call (800) 877-6881.
- Visit Department of Revenue Tax Assistance Centers (page 20), Motor Vehicle Branch and License Offices.
- Call Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the form(s) you need.
- Write Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022.
- TDD: (800) 735-2966 or fax (573) 526-1881.

If you need to obtain federal forms, you can access the IRS web site at www.irs.gov.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

Filing Requirements

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- have Missouri adjusted gross income less than the amount of your standard deduction plus the exemption amount for your filing status.

Note: If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may consider changing your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

Nonresident Alien Special Filing Instructions

If you do not have a social security number, enter your identifying number in the social security number space provided.

Enter on Form MO-1040A, Line 1 the amount from Federal Form 1040NR, Line 34 or Federal Form 1040NR-EZ, Line 10.

Filing Status

If you marked Box 1 or 2 on the Federal Form 1040NR; or Box 1 on Federal Form 1040NR-EZ, check Box A on Form MO-1040A.

If you marked Box 3 or 4 and did not claim your spouse as an exemption on Federal Form 1040NR, check Box D on Form MO-1040A.

If you marked Box 3 or 4 and claimed your spouse as an exemption on

Federal Form 1040NR, check Box E on Form MO-1040A.

If you marked Box 5 on Federal Form 1040NR; or Box 2 on Federal Form 1040NR-EZ, check Box D on Form MO-1040A.

If you marked Box 6 on Federal Form 1040NR, check Box G on Form MO-1040A.

Itemized Deductions

Nonresident aliens who are required to itemize their deductions for federal purposes must also itemize deductions on their Missouri return.

Federal Tax Deduction

Enter on Form MO-1040A, Line 5 the amount from Federal Form 1040NR, Line 51 minus Line 41; or the amount from Federal Form 1040NR-EZ, Line 15.

Enter on Form MO-1040A, Line 6 the amount from Federal Form 1040NR, Lines 41, 45, and 54.

Attach a complete copy of your federal return and all supporting documentation.

For all other lines of Form MO-1040A, see instructions starting on page 5.

If you are a nonresident alien, access www.dor.mo.gov/tax for information.

When To File

The 2004 returns are due April 15, 2005.

Extension of Time to File

You are not required to file an extension if you do not expect to owe additional income tax or if you anticipate receiving a refund. If you need additional time to file your Missouri income tax return, and do **not** expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2005.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension (Federal Form

4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

Remember: An extension of time to file does not extend the time to pay. A 5 percent additions to tax will apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

Late Filing and Payment

Simple interest is charged on all delinquent taxes. The interest rate will be updated annually and can be found on the Department of Revenue's web site at www.dor.mo.gov/tax.

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent. **Note:** If you file an extension, a 5 percent additions to tax charge will still apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.

If you are unable to pay the tax owed in full on the due date, you may request a Payment Plan by completing Form 4338, Individual Income Tax Payment Request. See information on page 3 on how to obtain Form 4338.

Where to Mail Your Return

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

**Department of Revenue
P.O. Box 500
Jefferson City, MO 65106-0500.**

If you have a **balance due**, mail your return, payment, and all required attachments to:

**Department of Revenue
P.O. Box 329
Jefferson City, MO 65107-0329.**

Dollars and Cents

Rounding is required on your tax return. Zeros have been placed in the cents column on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

Example:

Round \$32.49 down to \$32.00

Round \$32.50 up to \$33.00

Amended Return

You must use Form MO-1040 (long form) for the year being amended.

See information on page 3 on how to obtain Form MO-1040 and instructions.

Fill-in Forms that Calculate

Access www.dor.mo.gov/tax to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return.

Missouri Return Inquiry

The Department of Revenue has an individual income tax return inquiry web site. The site is available 24 hours a day to check on the status of your **current year return** and can be accessed by visiting our web site at www.dor.mo.gov/tax. The following information is required to obtain the status of the Missouri return: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

Consumer's Use Tax

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect the tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the

payment of use tax. See Form 4340, Consumer's Use Tax Return, included in this book for more information. **The due date for Form 4340 is April 15, 2005.**

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, access our web site at www.dor.mo.gov/tax, or call (800) 877-6881.

Frequently Asked Questions

Can I file my return now, but pay later?

Yes, we encourage you to file your return as early in the tax filing season as possible. You may pay at any time providing the payment is postmarked no later than April 15, 2005. See Page 7, Line 19 for payment options.

How do I determine my federal tax deduction?

The tax on your federal return is your federal tax amount less certain credits. This amount is limited to \$5,000 for a single filer and \$10,000 for a combined filer. See the information and chart on Page 6, Line 5 to assist you in determining the tax from your federal return.

How do I calculate my Missouri tax?

If your taxable income is less than \$9,000, you can use the tax table on the back of Form MO-1040A, to determine your tax. If your taxable income is greater than \$9,000, use the worksheet below the tax table to calculate the tax.

Can I claim myself or my spouse as a dependent?

No, you cannot include yourself or your spouse as dependents. You can only include dependents claimed on your federal return (Form 1040A or 1040, Line 6c). See page 6, Line 7 for more information.

Information to Complete Form MO-1040A

FORM MO-1040A

Name, Address, Etc.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040A and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2004, check the appropriate box. If a refund is due to a deceased taxpayer, attach a copy of Federal Form 1310.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 18 and 19.

65 or Older, Blind, 100 Percent Disabled, Non-obligated Spouse

If you or your spouse were **age 65 or older** or **blind** and qualified for these deductions on your 2004 federal return, check the appropriate boxes.

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

Line 1 — Federal Adjusted Gross Income

Use the chart below to locate your income on your federal return.

FEDERAL FORM	LINE
Federal Form 1040	Line 36
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Telefile	Line I

Line 2 — State Income Tax Refund

Subtract any state income tax refund included in your federal adjusted gross income (Federal Form 1040, Line 10). See Diagram 4 on page 16.

Line 4 — Filing Status and Exemption Amount

Check the box applicable to your filing status. You must use the same filing status as on your federal return with two exceptions:

- Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B, or Federal Form 1040EZ, Line 5; or you were not allowed to check Box 6a on Federal Forms 1040 or 1040A.

If you checked Box B, enter "0".

- Box E** may be checked **only if** all of the following apply: a) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; b) your spouse had no income and is not required to file a federal return; and c) your spouse was claimed as an exemption on your return and was not a dependent of someone else.

Only one box may be checked on Line 4, Boxes A through G.

Enter on Line 4 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040A.

Line 5 — Tax from Federal Return

Use the chart below to locate your tax on your federal return. This amount is limited based on your filing status, and cannot exceed \$5,000 for a single filer or \$10,000 for combined filers. **Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8
1040A	Line 36 minus Line 41a and any alternative minimum tax included on Line 28
1040	Line 56 minus Lines 44 and 65a

Diagrams of the federal returns are on pages 15 and 16.

Line 6 — Standard or Itemized Deductions

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Use the chart below to determine your standard deduction.

Single	\$4,850
Married Filing a Combined Return or Qualifying Widow(er)	\$9,700
Head of Household	\$7,150
Married Filing Separate	\$4,850

If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, see federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to

itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the Itemized Deductions Section on the back of Form MO-1040A. **Attach a copy of your federal return and Federal Schedule A.**

Line 7 — Dependents

Do not include yourself or your spouse as dependents.

Multiply the total number of dependents you claimed on your federal return by \$1,200. See diagram on page 16. Only include dependents claimed on Federal Form 1040A or 1040, Line 6c.

Line 8 — Long-term Care Insurance Deduction

If you paid premiums for a qualified long-term care insurance in 2004, you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet below only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

- Enter the amount paid for qualified long-term care insurance. A) \$_____ If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- Enter the amount from Federal Schedule A, Line 4. B) \$_____
- Enter the amount from Federal Schedule A, Line 1. C) \$_____
- Enter the amount of qualified long-term care included in Line C. D) \$_____
- Subtract Line D from Line C. E) \$_____

- F. Subtract Line E from Line B.
If amount is less than zero, enter "0". . F) \$ _____
- G. Subtract Line F from Line A. G) \$ _____
- H. Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040A, Line 8. H) \$ _____

Attach a copy of your federal return and Federal Schedule A (if you itemized your deductions).

Line 11 — Tax

If your Missouri taxable income is less than \$9,000, use the tax table on the back of the Form MO-1040A. If your Missouri taxable income is more than \$9,000, use the worksheet below the tax table to calculate the tax.

Line 12 — Missouri Withholding

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).** See Diagram 5 on page 17.

Line 13 — Estimated Tax Payments

Include any estimated tax payments made on your 2004 return and any overpayment applied from your 2003 Missouri return.

Line 16 — Apply Overpayment to Next Year's Taxes

You may apply any portion of your refund to next year's taxes.

Line 17 — Trust Funds

You may donate part or all of your overpaid amount or contribute additional payments to any of the five trust funds listed on Form MO-1040A and/or any two Additional Trust Funds listed in the next column. The amount contributed to any of the five trust funds must be \$2 (\$4 if a combined filer) or more for each trust fund. The amount donated to any Additional

Trust Fund must be at least \$1, but no more than \$200 per fund.

Additional Trust Funds

If you choose to make an irrevocable donation to an Additional Trust Fund, enter the two-digit code (see below) in the spaces provided on Line 17. If you want to give to more than two Additional Trust Funds, please submit a check directly to the fund. See our web site for additional information.

<u>Trust Funds</u>	<u>Codes</u>
<i>American Cancer Society Heartland Division, Inc., Fund</i>	<i>.01</i>
<i>American Diabetes Association Gateway Area Fund</i>	<i>.02</i>
<i>American Heart Association Fund</i>	<i>.03</i>
<i>American Lung Association of Missouri Fund</i>	<i>.04</i>
<i>Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund</i>	<i>.05</i>
<i>Arthritis Foundation Fund</i>	<i>.09</i>
<i>General Revenue Fund</i>	<i>.06</i>
<i>March of Dimes Fund</i>	<i>.08</i>
<i>Muscular Dystrophy Association Fund</i>	<i>.07</i>
<i>National Multiple Sclerosis Society Fund</i>	<i>.10</i>

Line 18 — Refund

Subtract Lines 16 and 17 from Line 15 and enter on Line 18.

Line 19 — Amount Due

Payments must be postmarked by April 15, 2005, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

Check or money order: Attach a check or money order (U.S. funds only), payable to: Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

Electronic Bank Draft (E-Check): By entering your bank routing number, checking account number, and your next check number, you can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. There will be a minimal handling fee per filing period/transaction to use this service.

Credit Card: The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at www.dor.mo.gov/tax/personal, or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:



<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

Sign Return

You **must sign** Form MO-1040A. Both spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer or any member of your preparer's firm, indicate "yes" by checking the appropriate box.

Attachments

- All Forms W-2(s) and 1099(s)
- Copy of federal return and Federal Schedule A
 - if you itemized your deductions on Line 6, Missouri Itemized Deductions
 - if you have an entry on Line 8, Long-term Care Insurance Deduction

Mail Form MO-1040A, Attachments, and

Payment (if necessary) to:

If you are due a **refund** or have **no amount due**, mail your return and all required attachments to:

Department of Revenue

P.O. Box 500

Jefferson City, MO 65106-0500.

If you have a **balance due**, mail your return, payment, and all required attachments to:

Department of Revenue

P.O. Box 329

Jefferson City, MO 65107-0329.

Missouri Itemized Deductions

You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 6, Line 6.

You must itemize your Missouri deductions if you were required to itemize on your federal return.

Line 1 — Federal Itemized Deductions

Include your total federal itemized deductions from Federal Form 1040, Line 39, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

Line 2 — Social Security Tax (FICA)

Social security tax is the amount in the social security tax withheld box on Form W-2(s). **The amount cannot exceed \$5,450.** Medicare is the amount in the Medicare tax withheld box on your Form W-2(s). Enter the total on Line 2. See Diagram 5 on page 17.

Line 3 — Railroad Retirement Tax

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2004. **The amount cannot exceed \$8,640.** (Tier I maximum of \$5,450 and Tier II maximum of \$3,190.)

If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 66, or, if only one employer, the amount refunded by the employer.

Line 4 — Self-employment Tax

Include as your self-employment tax the amount from Federal Form 1040, Line 30. See diagrams of Federal Form 1040 on page 16.

Line 6 — State and Local Income Taxes

Include the amount of income taxes from Federal Form 1040, Schedule A, Line 5. If you checked Box 5b (general sales taxes) enter zero and skip to Line

9. The amount you paid in state income taxes included in your federal itemized deductions must be subtracted to determine Missouri itemized deductions.

If your federal adjusted gross income from Federal Form 1040, Line 36, is greater than \$142,700 (\$71,350 if married filing separate), complete the Worksheet — State and Local Income Taxes (below) to determine the correct amount to subtract. If you do not complete the worksheet, your Missouri itemized deductions will be lower than they should be, and you will pay too much tax.

Line 7 — Earnings Taxes

If you entered an amount on Line 6 and you live or work in the Kansas City or St. Louis area, you may have included earnings taxes. Include on Line 7 the amount of earnings taxes withheld shown on Form W-2(s). See Diagram 5, Page 17, Box 19.

Line 9 — Total Missouri Itemized Deductions

If your total Missouri itemized deductions are less than your standard deduction (see Page 6, Line 6), you should take the standard deduction on the front of Form MO-1040A, Line 6, unless you were required to itemize your federal deductions.

WORKSHEET — STATE AND LOCAL INCOME TAXES

Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 36 is more than \$142,700 (\$71,350 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).

1. Amount from Federal Itemized Deduction Worksheet, Line 3 (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1	00
2. Amount from Federal Itemized Deduction Worksheet, Line 9 (See page A-6 of Federal Schedule A instructions.)	2	00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5	3	00
4. Earnings taxes included on Federal Form 1040, Schedule A, Line 5	4	00
5. Subtract Line 4 from Line 3.	5	00
6. Divide Line 5 by Line 1.	6	%
7. Multiply Line 2 by Line 6.	7	00
8. Subtract Line 7 from Line 5. Enter here and on page 2 of Form MO-1040A, Itemized Deductions, Line 6.	8	00

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department's legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission

(Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

Diagram 5: Form W-2

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld	
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
				5 Medicare wages and tips		6 Medicare tax withheld	
				7 Social security tips		8 Allocated tips	
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial		Last name		11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form W-2 Wage and Tax Statement

Copy A For Social Security Administration — Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2004

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see back of Copy D.

Missouri Taxes Withheld

Earnings Tax

2004 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return.** This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . .	365	Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Howell Valley R-I	210
Adair Co. R-II (Brashear) . .	045	Calhoun R-VIII	059	Dadeville R-II	111	Gallatin R-V	162	Hudson R-IX	211
Adrian R-III	001	Callao C-8	061	Dallas Co. R-I (Buffalo) . .	112	Gasconade C-4 (Falcon) . .	163	Humansville R-IV	212
Advance R-IV	002	Camdenton R-III	062	Davis R-XII	113	Gasconade Co. R-I		Hume R-VIII	213
Afton 101	003	Cameron R-I	063	Delta C-7 (Deering)	385	(Hermann)	197	Hurley R-I	214
Albany R-III	004	Campbell R-II	064	Delta R-V	116	Gasconade Co. R-II			
Altenburg 48	005	Canton R-V	065	Dent-Phelps R-III		(Owensville)	376	Iberia R-V	215
Alton R-IV	006	Cape Girardeau 63	066	(RFD, Salem)	117	Gideon 37	165	Independence 30	217
Appleton City R-II	008	Carl Junction R-I	067	DeSoto 73	114	Gilliam C-4	166	Iron Co. C-4 (Viburnum) .	218
Arcadia Valley R-II		Carrollton R-VII	068	Dexter R-XI	118	Gilman City R-IV	167		
(Ironton)	009	Carthage R-IX	069	Diamond R-IV	119	Glenwood R-VIII	169	Jackson R-II	219
Ash Grove R-IV	011	Caruthersville 18	070	Dixon R-I	120	Golden City R-III	171	Jasper Co. R-V	222
Atlanta C-3	012	Cass Co. R-V	010	Doniphan R-I	121	Gorin R-III	172	Jefferson C-123	
Aurora R-VIII	013	Cassville R-IV	071	Dora R-III	122	Grain Valley R-V	173	(Nodaway Co.)	223
Ava R-I	014	Center 58		Drexel R-IV	123	Grandview C-4		Jefferson City	224
Avenue City R-IX	015	(Jackson County)	074	Dunklin R-V		(Jackson Co.)	174	Jefferson Co. R-VII	
Avilla R-XIII	016	Centerville R-I	077	(Jefferson Co.)	124	Grandview R-II		(RFD, Festus)	225
		Central R-III (Park Hills) .	480	East Buchanan Co. C-I		(Jefferson Co.)	175	Jennings	227
Bakersfield R-IV	017	Centralia R-VI	079	(Gower)	125	Green City R-I	177	Johnson Co. R-VII	571
Ballard R-II	018	Chadwick R-I	080	East Carter Co. R-II		Green Forest R-II	178	Joplin R-VIII	228
Bayless	019	Chaffee R-II	081	(Ellsinore)	126	Green Ridge R-VIII	179	Junction Hill C-12	229
Bell City R-II	020	Charleston R-I	083	East Lynne 40	127	Greene Co. R-VIII			
Bellevue R-III	022	Chilhowee R-IV	084	East Newton Co. R-VI . . .	128	(Rogersville)	277	Kansas City 33	231
Belton 124	023	Chillicothe R-II	085	East Prairie R-II	129	Greenfield R-IV	180	Kearney R-I	232
Bernie R-XIII	025	Clark Co. R-I (Kahoka) . .	230	El Dorado Springs R-II . .	131	Greenview R-II	181	Kelso C-7	233
Bevier C-4	026	Clarksburg C-2	087	Eldon R-I	132	Grundy Co. R-V (Galt) . .	182	Kennett 39	234
Billings R-IV	029	Clarkton C-4	088	Elsberry R-II	134	Hale R-I	184	Keyesville R-III	235
Bismarck R-V	030	Clayton	089	Eminence R-I	135	Halfway R-III	185	King City R-I	236
Blackwater R-II	031	Clearwater R-I	090	Everton R-III	137	Hamilton R-II	187	Kingston K-14	
Bloomfield R-XIV	033	Clever R-V	091	Excelsior Springs 40 . . .	138	Hancock Place	188	(Washington Co.)	237
Blue Eye R-V	034	Climax Springs R-IV	092	Exeter R-VI	139	Hannibal 60	189	Kingston 42 (Caldwell	
Blue Springs R-IV	035	Clinton	093			Hardeman R-X	190	Co.)	238
Bolivar R-I	037	Clinton Co. R-III		Fair Grove R-X	140	Hardin-Central C-2	191	Kingsville R-I	239
Boncl R-X	038	(Plattsburg)	397	Fair Play R-II	141	Harrisburg R-VIII	192	Kirksville R-III	241
Boone Co. R-IV		Cole Camp R-I	096	Fairfax R-III	142	Harrisonville R-IX	193	Kirkwood R-VII	242
(Hallsville)	186	Cole Co. R-I		Fairview R-XI	144	Hartville R-II	194	Knob Noster R-VIII . . .	244
Boonville R-I	039	(Russellville)	432	Farmington R-VII	146	Hayti R-II	195	Knox Co. R-I (Edina) . . .	245
Bosworth R-V	040	Cole Co. R-II		Fayette R-III	147	Hazelwood	196		
Bowling Green R-I	042	(RFD, Jefferson City) . . .	097	Ferguson-Florissant R-II .	148	Henry Co. R-I (Windsor) .	553	Laclede Co. C-5	
Bradleyville R-I	043	Cole Co. R-V (Eugene) . .	136	Festus R-VI	149	Hermitage R-IV	198	(RFD, Lebanon)	247
Branson R-IV	044	Columbia 93	098	Fordland R-III	151	Hickman Mills C-1	200	Laclede Co. R-I (Conway) .	102
Braymer C-4	046	Community R-VI	099	Forsyth R-III	152	Hickory Co. R-I		Ladue (St. Louis Co.) . . .	248
Breckenridge R-I	047	Concordia R-II	101	Fort Osage R-I (Route 2,		(Urbana)	201	Lafayette Co. C-1	
Brentwood	048	Cooper Co. R-IV		Independence)	153	Higbee R-VIII	202	(Higginsville)	249
Bronaugh R-VII	049	(Bunceton)	054	Fort Zumwalt R-II	154	High Point R-III	203	Lakeland R-III	
Brookfield R-III	050	Cooter R-IV	103	Fox C-6 (Arnold)	155	Hillsboro R-III	204	(Deepwater)	251
Brunswick R-II	052	Couch R-I	104	Francis-Howell (R-III) . .	156	Holcomb R-III	205	Lamar R-I	252
Buchanan Co. R-IV		Cowgill R-VI	105	Franklin Co. R-II		Holden R-III	206	LaMonte R-IV	253
(DeKalb)	115	Craig R-III	106	(RFD, New Haven) . . .	157	Holliday C-2	207	LaPlata R-II	285
Bucklin R-II	053	Crane R-III	107	Fredericktown R-I	158	Hollister R-V	208	Laquey R-V	254
Bunker R-III	055	Crawford Co. R-I		Fulton 58	159	Houston R-I	209	Laredo R-VII	255
Butler R-V	056	(Bourbon)	041			Howard Co. R-II		Lathrop R-II	257
		Crawford Co. R-II (Cuba) .	108	Gainesville R-V	160	(Glasgow)	168	Lawson R-XIV	258
Cabool R-IV	057	Crocker R-II	109						

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Sturgeon R-V	495
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Success R-VI	496
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcoxie R-II	436	Sullivan C-2	497
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Summersville R-II	498
Leopold R-III	264	(Montgomery City)	324	Oterville R-VI	375	School of the Osage R-II	439	Sunrise R-IX	499
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Swedeberg R-III	500
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I		Sweet Springs R-VII	501
(Ewing)	266	Morgan Co. R-II		Palmyra R-I	378	(Memphis)	441		
Lexington R-V	267	(Versailles)	523	Paris R-II	379	Scott City R-I	573	Taneyville R-II	502
Liberal R-II	268	Mound City R-II	327	Park Hill	380	Scott Co. Central		Tarkio R-I	503
Liberty 53	269	Mountain Grove R-III	328	Parkway C-2	381	(Sikeston)	443	Thayer R-II	504
Licking R-VIII	271	Mountain View-Birch		Pattonsburg R-II	382	Scott Co. R-IV (Benton)	442	Thornfield R-I	505
Lincoln R-II	272	Tree R-III	329	Pattonville R-III	383	Sedalia 200	444	Tina-Avalon R-II	506
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pemiscot Co. R-III		Senath Hornesville C-8	445	Trenton R-IX	508
Linn Co. R-I (Purdin)	572			(RFD, Caruthersville)	386	Seneca R-VII	446	Tri-County R-VII	
Livingston Co. R-III		Naylor R-II	331	Pemiscot Co. Special		Seymour R-II	447	(Jamesport)	509
(Chula)	275	Neelyville R-IV	332	School Dist.	576	Shawnee R-III	448	Troy R-III	510
Lockwood R-I	276	Nell Holcomb R-IV	333	Perry Co. 32	387	Shelby Co. C-1		Twin Rivers R-X	
Lone Jack C-6	278	Neosho R-V	334	Pettis Co. R-V		(Shelbyville)	449	(Broseley)	512
Lonedell R-XIV	279	Nevada R-V	335	(Hughesville)	389	Shelby Co. R-IV			
Louisiana R-II	280	New Bloomfield R-III	336	Pettis Co. R-XII		(Shelbina)	450		
Luray 33	281	New Franklin R-I	337	(RFD, Sedalia)	390	Sheldon R-VIII	451	Union R-XI (Franklin	
Lutie R-VI	282	New Haven (Franklin		Phelps Co. R-III		Shell Knob 78	452	Co.)	514
		Co.)	338	(Edgar Springs)	130	Sherwood Cass R-VIII		Union Star R-II	515
				Pierce City R-VI	391	(Creighton)	453	University City	517
Macks Creek R-V	283	New Madrid Co. R-I	340	Pike Co. R-III (Clarksville)	392	Sikeston R-VI	454		
Macon Co. R-I		New York R-IV	341	Pilot Grove C-4	393	Silex R-I	455	Valley Park	518
(Macon)	284	Newburg R-II	342	Plainview R-VIII	394	Skyline R-II	456	Valley R-VI (Caledonia)	519
Macon Co. R-IV		Newtown-Harris R-III	343	Plato R-V	395	Slater	457	Van Buren R-1	520
(New Cambria)	286	Niangua R-V	344	Platte Co. R-III		Smithton R-VI	458	Van-Far R-I	521
Madison C-3	287	Nixa R-II	345	(Platte City)	396	Smithville R-II	459	Verona R-VII	522
Malden R-I	288	Nodaway-Holt R-VII		Pleasant Hill R-III	398	South Callaway R-II			
Malta Bend R-V	289	(Graham)	346	Pleasant Hope R-VI	399	(Mokane)	460	Walnut Grove R-V	527
Manes R-V	290	Nonresident	347	Pleasant View R-VI	400	South Harrison Co. R-II		Warren Co. R-III	
Mansfield R-IV	291	Norborne R-VIII	348	Polo R-VII	401	(Bethany)	461	(Warrenton)	529
Maplewood-Richmond		Normandy	349	Poplar Bluff R-I	402	South Holt Co. R-I		Warrensburg R-VI	528
Heights	292	North Andrew Co. R-VI		Portageville	574	(Oregon)	462	Warsaw R-IX	530
Marceline R-V	293	(Rosendale)	350	Potosi R-III	403	South Iron Co. R-I		Washington	531
Maries Co. R-I (Vienna)	524	North Callaway R-I		Prairie Home R-V	404	(Annapolis)	463	Waynesville R-VI	532
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Princeton R-V	405	South Nodaway Co. R-IV		Weaubleau R-III	533
Marion C. Early R-V		North Daviess R-III	220	Pulaski Co. R-IV		(Barnard)	464	Webb City R-VII	534
(Morrisville)	294	North Harrison R-III		(Richland)	420	South Pemiscot Co. R-V		Webster Groves	535
Marion Co. R-II	295	(Eagleville)	353	Purdy R-II	406	(Steele)	465	Wellington-Napoleon	
Marionville R-IX	296	North Kansas City 74	354	Putnam Co R-1	516	Southern Boone Co. R-I	466	R-IX	536
Mark Twain R-VIII	297	North Mercer Co. R-III		Puxico R-VIII	407	Southern Reynolds Co.		Wellston	537
Marquand-Zion R-VI	298	(Mercer)	355			R-II	467	Wellsville-Middletown	
Marshall	299	North Nodaway Co. R-VI		Ralls Co. R-II (Center)	408	Southland C-9		R-I	538
Marshfield R-I	300	(Hopkins)	356	Raymondville R-VII	410	(Cardwell)	468	Wentzville R-IV	539
Maryville R-II	302	North Pemiscot Co. R-I		Raymore-Peculiar R-II	411	Southwest Livingston Co.		West Nodaway Co. R-I	
Maysville R-I	303	(Wardell)	357	Raytown C-2	412	R-I	469	(Burlington Junction)	540
McDonald Co. R-I		North Platte Co. R-I		Reeds Spring R-IV	413	Southwest R-V		West Plains R-VII	541
(Anderson)	304	(Dearborn)	358	Renick R-V	414	(Barry Co.)	470	West Platte Co. R-II	
Meadow Heights R-II	305	North St. Francois Co. R-I		Republic R-III		Sparta R-III	471	(Weston)	542
Meadville R-IV	306	(Bonne Terre)	352	(Republic)	415	Special School District of		West St. Francois Co. R-IV	
Mehlville R-IX	307	North Wood R-IV	359	Revere C-3	416	St. Louis Co.	577	(Leadwood)	570
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Rich Hill R-IV	417	Spickard R-II	472	Westran R-I	545
Mexico 59	310	(Ravenwood)	360	Richards R-V	418	Spokane R-VII	473	Westview C-6	546
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richland R-I		Spring Bluff R-XV	474	Wheatland R-II	547
Miami R-I (Saline Co.)	312	(Cairo)	361	(Stoddard Co.)	419	Springfield R-XII	475	Wheaton R-III	548
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		Richmond R-XVI	421	St. Charles Co. R-V		Willard R-II	550
(Faucett)	313	(Walker)	526	Ridgeway R-V	422	(Orchard Farm)	477	Willow Springs R-IV	551
Middle Grove C-1	314	Northwest R-I		Ripley Co. R-III		St. Charles R-VI	476	Windsor C-1	
Midway R-I	316	(High Ridge)	362	(Gatewood)	164	St. Clair R-XIII	478	(Jefferson Co.)	552
Milan C-2	317	Northwestern R-I		Ripley Co. R-IV		St. Elizabeth R-IV	479	Winfield R-IV	554
Miller R-II	318	(Mendon)	363	(RFD, Doniphan)	424	St. James R-I	481	Winona R-III	555
Miller Co. R-III		Norwood R-I	364	Risco R-II	425	St. Joseph	482	Winston R-VI	556
(Tuscumbia)	511			Ritenour	426	St. Louis City	483	Woodland R-IV	557
Mirabile C-1	319	Oak Grove R-VI	366	Riverview Gardens	427	Stanberry R-II	484	Worth Co. R-III	558
Missouri City 56	320	Oak Hill R-I	367	Rock Port R-II	428	Ste. Genevieve Co. R-II	485	Wright City R-II	559
Moberly	321	Oak Ridge R-VI	368	Rockwood R-VI	429	Steelville R-III	486	Wyaconda C-1	560
Monett R-I	322	Odessa R-VII	369	Rolla 31	430	Stet R-XV	487		
Moniteau Co. C-I		Oran R-III	370	Roscoe C-I	431	Stewartsville C-2	488		
(Jamestown)	221	Orearville R-IV	371	Salem R-80	434	Stockton R-I	489	Zalma R-V	561
Moniteau Co. R-I		Oregon-Howell R-III	246	Salisbury R-IV	435	Stoutland R-II	490		
(California)	060	Orrick R-XI	372			Strafford R-VI	492		
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082			Strain-Japan R-XVI	575		
(Latham)	256	Osage Co. R-II (Linn)	274			Strasburg C-3	494		